

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

South Vermillion Com Sch Corp (8020)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$184,262	\$182,886	\$247,330	n/a	34%	35%
	11100 Regular Programs; Elementary	\$2,090,122	\$2,634,865	\$2,843,285	\$3,343,419	60%	27%	18%
	11200 Regular Programs; Middle/Junior High	\$1,159,135	\$1,135,503	\$1,200,645	\$1,554,756	34%	37%	29%
	11300 Regular Programs; High School	\$1,468,818	\$1,213,131	\$1,351,532	\$1,538,249	5%	27%	14%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$30,400	\$0	\$0	n/a	-100%	n/a
	11510 Vocational Education; Cooperative Education	\$47,132	\$56,833	\$60,804	\$66,064	40%	16%	9%
	11520 Vocational Education; Area School Participation	\$166	\$0	\$0	\$0	-100%	n/a	n/a
	11910 Other Regular Programs; Competency Testing	\$26,849	\$27,582	\$32,187	\$31,779	18%	15%	-1%
	12100 2007 Account Code - Gifted and Talented	\$38,320	\$16,492	\$14,384	\$0	-100%	-100%	-100%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$21,956	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$179,746	\$304,894	\$324,240	\$350,501	95%	15%	8%
	12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$0	\$0	\$49,383	n/a	n/a	n/a
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$136,829	\$218,067	\$221,989	\$241,038	76%	11%	9%
	12510 Culturally Different; Communication Disorders	\$48,806	\$37,687	\$40,431	\$46,366	-5%	23%	15%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$236,487	\$181,916	\$185,219	\$95,597	-60%	-47%	-48%
	12610 Learning Disability	\$0	\$0	\$0	\$144,838	n/a	n/a	n/a
	12710 Equal Opportunity At Risk	\$13,640	\$12,634	\$38,158	\$15,557	14%	23%	-59%
	12810 Special Education Preschool	\$57,750	\$70,125	\$67,375	\$64,625	12%	-8%	-4%
	12900 Other Special Programs	\$43,634	\$132,945	\$87,263	\$122,169	180%	-8%	40%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$21,238	\$9,247	\$10,194	\$9,474	-55%	2%	-7%
	13300 Adult/Continuing Education Programs; Occupational Programs	\$1,000	\$0	\$0	\$0	-100%	n/a	n/a
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$32,385	\$37,992	\$39,087	n/a	21%	3%
	14100 Summer School Programs; Elementary	\$1,551	\$0	\$6,670	\$6,733	334%	n/a	1%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$0	\$4,037	\$4,411	n/a	n/a	9%
	14300 Summer School Programs; High School	\$17,467	\$0	\$1,669	\$5,658	-68%	n/a	239%
	16100 Remediation Testing	\$58,174	\$90,495	\$55,878	\$53,691	-8%	-41%	-4%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$10,450	\$0	\$0	\$6,063	-42%	n/a	n/a
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$188,657	\$141,353	\$216,599	\$216,184	15%	53%	0%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$132,313	\$198,540	\$200,992	\$131,009	-1%	-34%	-35%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$0	\$0	\$47,659	n/a	n/a	n/a
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$25,765	\$61,109	\$63,126	\$70,230	173%	15%	11%
	22220 Library/Media Services; School Library	\$133,440	\$186,731	\$185,435	\$198,909	49%	7%	7%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$0	\$0	\$156	n/a	n/a	n/a
	22290 Library/Media Services; Other Educational Media Services	\$1,000	\$0	\$0	\$0	-100%	n/a	n/a
	24100 Office of The Principal	\$577,416	\$785,528	\$799,372	\$972,235	68%	24%	22%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$123,317	\$174,333	\$93,609	\$161,293	31%	-7%	72%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$42,036	\$17,103	\$34,430	\$15,458	-63%	-10%	-55%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$674	\$0	\$0	\$827	23%	n/a	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$240,015	\$405,074	\$423,358	\$219,931	-8%	-46%	-48%
Student Academic Achievement Total		\$7,121,945	\$8,359,235	\$8,783,760	\$10,092,633	42%	21%	15%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$2,032	\$391	n/a	n/a	-81%
	21120 Attendance and Social Work Services; Attendance Services	\$27,775	\$25,704	\$38,444	\$40,372	45%	57%	5%
	21220 Guidance Services; Counseling Services	\$182,305	\$249,865	\$216,726	\$258,023	42%	3%	19%
	21230 Guidance Services; Appraisal Services	\$620	\$1,280	\$0	\$0	-100%	-100%	n/a
	21340 Health Services; Nurse Services	\$76,098	\$106,152	\$108,624	\$116,546	53%	10%	7%
	21390 Health Services; Other Health Services	\$880	\$0	\$0	\$0	-100%	n/a	n/a
	21990 Other Support Services, Students; Other Student Services	\$0	\$2,200	\$0	\$0	n/a	-100%	n/a
	22110 Improvement of Instruction; Service Area Direction	\$7,440	\$19,694	\$15,684	\$5,606	-25%	-72%	-64%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$11,934	\$9,268	\$29,924	\$4,435	-63%	-52%	-85%
	22130 Improvement of Instruction; Instructional Staff Training	\$6,380	\$58,530	\$81,951	\$112,828	> 500%	93%	38%
	23110 Board of Education; Service Area Direction	\$20,506	\$19,865	\$20,230	\$24,424	19%	23%	21%
	23210 Executive Administration; Office of The Superintendent	\$180,518	\$156,155	\$160,273	\$142,432	-21%	-9%	-11%
	23220 Executive Administration; Community Relations	\$0	\$24,498	\$14,858	\$9,324	n/a	-62%	-37%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	23290 Executive Administration; Other Executive Administration Services	\$2,823	\$1,697	\$6,318	\$107,711	> 500%	> 500%	> 500%
	25750 Personnel Services; Health Services	\$0	\$0	\$0	\$2,400	n/a	n/a	n/a
	26700 2007 Account Code - Technology Coordinator	\$10,577	\$57,023	\$84,815	\$49,783	371%	-13%	-41%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$7,631	\$0	\$0	n/a	-100%	n/a
Student Instructional Support Total		\$527,857	\$739,560	\$779,877	\$874,275	66%	18%	12%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$7,180	\$2,920	\$5,500	\$8,250	15%	183%	50%
	23160 Board of Education; Promotion Expenses	\$1,646	\$3,020	\$3,034	\$3,233	96%	7%	7%
	25120 Fiscal Services; Service Area Direction	\$33,608	\$50,111	\$51,402	\$53,524	59%	7%	4%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$11,050	\$46,360	\$22,384	n/a	103%	-52%
	25160 Fiscal Services; Financial Accounting	\$1,164	\$1,321	\$1,321	\$1,362	17%	3%	3%
	25180 Fiscal Services; Property Accounting	\$0	\$40,000	\$40,000	\$40,000	n/a	0%	0%
	25199 Other Fiscal Services; Other	\$6,090	\$8,318	\$7,051	\$8,357	37%	0%	19%
	25300 Printing, Publishing, and Duplicating Services	\$6,048	\$4,436	\$3,376	\$4,707	-22%	6%	39%
	25400 Planning, Research, Development and Evaluation	\$592	\$10,769	\$4,000	\$3,500	491%	-67%	-13%
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$0	\$74,059	n/a	n/a	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,027,219	\$1,205,239	\$1,285,178	\$1,366,784	33%	13%	6%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$38,338	\$6,877	\$5,649	\$6,280	-84%	-9%	11%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$117,681	\$390,051	\$419,912	\$383,217	226%	-2%	-9%
	26499 2007 Account Code - Other	\$57,245	\$211,224	\$214,513	\$101,096	77%	-52%	-53%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$215	\$2,110	\$1,759	\$2,672	> 500%	27%	52%
	26700 Operation and Maintenance of Plant Services; Insurance	\$94,038	\$143,438	\$74,196	\$76,575	-19%	-47%	3%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$8,782	\$7,000	\$25,400	n/a	189%	263%
	27010 Student Transportation; Service Area Direction	\$0	\$2,371	\$1,513	\$2,164	n/a	-9%	43%
	27100 Student Transportation; Vehicle Operation	\$142,701	\$316,813	\$340,131	\$358,689	151%	13%	5%
	27200 Student Transportation; Monitoring Services	\$7,335	\$8,473	\$10,428	\$10,781	47%	27%	3%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$84,375	\$264,608	\$262,477	\$342,865	306%	30%	31%
	27400 Student Transportation; Purchase of School Buses	\$134,670	\$408,127	\$126,016	\$143,899	7%	-65%	14%
	27500 Student Transportation; Insurance on Buses	\$9,687	\$25,770	\$22,630	\$21,708	124%	-16%	-4%
	27700 Student Transportation; Contracted Transportation Services	\$269,844	\$9,029	\$21,764	\$1,112	-100%	-88%	-95%
	31200 Food Services Operations; Food Preparation and Dispensing	\$219,127	\$289,467	\$515,173	\$354,187	62%	22%	-31%
	31400 Food Services Operations; Food Purchases	\$240,005	\$386,149	\$185,180	\$419,812	75%	9%	127%
	31900 Other Food Services	\$29,625	\$22,781	\$36,388	\$54,753	85%	140%	50%
	33200 Community Recreation	\$10,237	\$12,931	\$12,647	\$13,695	34%	6%	8%
	33300 Civic Services	\$24,199	\$25,830	\$13,768	\$29,198	21%	13%	112%
	33400 Athletic Coaches	\$45,559	\$185,710	\$194,081	\$222,825	389%	20%	15%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$75,370	\$0	\$0	\$0	-100%	n/a	n/a
	52200 Debt Services; Interest on Debt; Temporary Loans	\$27,695	\$51,523	\$47,090	\$75,000	171%	46%	59%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$550	\$550	\$1,000	\$1,300	136%	136%	30%
Overhead and Operational Total		\$2,712,045	\$4,109,797	\$3,960,539	\$4,233,389	56%	3%	7%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$12,341	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$3,461	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$36,760	\$88,815	\$88,716	\$138,587	277%	56%	56%
	45100 Building Acquisition, Construction and Improvements	\$386,748	\$853,125	\$673,062	\$673,508	74%	-21%	0%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$0	\$252,080	n/a	n/a	n/a
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$22,437	\$0	\$3,350	n/a	-85%	n/a
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$5,517	\$0	\$0	\$0	-100%	n/a	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$366,042	\$562,056	\$261,687	\$268,842	-27%	-52%	3%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$32,179	\$0	\$0	\$0	-100%	n/a	n/a
	51100 Debt Services; Principal on Debt; Bonds	\$110,000	\$0	\$0	\$0	-100%	n/a	n/a
	52100 Debt Services; Interest on Debt; Bonds	\$647,114	\$726,495	\$609,912	\$575,535	-11%	-21%	-6%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$615,815	\$955,000	\$1,075,000	\$1,115,000	81%	17%	4%
	54100 2007 Account Code - Veterans' Memorial Fund	\$14,170	\$7,659	\$0	\$0	-100%	-100%	n/a

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South Vermillion Com Sch Corp (8020)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	54200 2007 Account Code - Common School Fund	\$113,821	\$113,304	\$9,374	\$0	-100%	-100%	-100%
Nonoperational Total		\$2,343,968	\$3,328,891	\$2,717,751	\$3,026,903	29%	-9%	11%
prorated								
	26491 2007 Account Code - PERF	\$132,363	\$157,220	\$158,050	\$74,933	-43%	-52%	-53%
	26492 2007 Account Code - Social Security	\$574,409	\$681,215	\$721,722	\$366,205	-36%	-46%	-49%
	26493 2007 Account Code - Workmen's Compensation	\$1,180	\$47,438	\$75,390	\$15,385	> 500%	-68%	-80%
	26494 2007 Account Code - Group Insurance	\$583,276	\$906,328	\$949,728	\$446,235	-23%	-51%	-53%
	26496 2007 Account Code - Unemployment Compensation	\$6,139	\$4,227	\$6,518	\$121	-98%	-97%	-98%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$36,923	\$90,823	\$77,721	\$28,596	-23%	-69%	-63%
prorated Total		\$1,334,290	\$1,887,251	\$1,989,130	\$931,474	-30%	-51%	-53%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement	\$8,187,486	\$9,780,009	\$10,277,473	\$10,798,910	32%	10%	5%
Student Instructional Support	\$610,452	\$868,263	\$906,716	\$939,332	54%	8%	4%
Overhead and Operational	\$2,898,199	\$4,447,571	\$4,329,117	\$4,393,528	52%	-1%	1%
Nonoperational	\$2,343,968	\$3,328,891	\$2,717,751	\$3,026,903	29%	-9%	11%
Grand Total	\$14,040,105	\$18,424,734	\$18,231,057	\$19,158,673	36%	4%	5%

FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
58.3%	53.1%	56.4%	56.4%
4.3%	4.7%	5.0%	4.9%
20.6%	24.1%	23.7%	22.9%
16.7%	18.1%	14.9%	15.8%

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	62.7%	57.8%	61.3%	61.3%